THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

and

THE HON'BLE SRI JUSTICE K.C.BHANU

WRIT PETITION No.16700 of 2005

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Dated 29-07-2005

Between:

M/s Orient Cement, Devapur …Petitioner

And

The Assistant Commissioner (CT) LTU

Adilabad Division and another …Respondents.

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

and

THE HON'BLE SRI JUSTICE K.C.BHANU

WRIT PETITION No.16700 of 2005

O R D E R (Per the Hon'ble Sri Bilal Nazki, ACJ)

Heard learned counsel for the parties. With their consent, the writ petition is being disposed of at this stage.

The petitioner filed an appeal and also deposited an amount of Rs.4,00,215/- on account of 12.5% of the tax which has to be paid, so that the appeal is entertained. Although the petitioner disputes the liability, but he submits that even after paying Rs.4,00,215/-, the appeal was rejected on the ground that there was deficiency of Rs.1,925/-. After the petitioner had deposited huge amount of Rs.4,00,215/-, even if there is a deficiency of Rs.1,925/-, the authority could have asked the petitioner to deposit the said amount and ought not to have rejected the appeal on this ground. Therefore, the impugned order is set aside. The petitioner is directed to pay Rs.1,925/- within a period of two weeks. Any consequential order passed pursuant to the impugned order shall not have any effect.

The writ petition is accordingly disposed of. No order as to costs.

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(Bilal Nazki, ACJ)

29th July, 2005

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(K.C.Bhanu,J)

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